My deepest condolences go to her two sons, Hal Jean and Mayor Lane Jean of Magnolia; her sister, Ann Reeves Eddy; and to her 4 grandchildren. Katheryn Reeves Jean will be greatly missed in Magnolia and throughout the state of Arkansas.

INTRODUCTION OF THE TAX CODE TERMINATION ACT

HON. BOB GOODLATTE

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES Wednesday, January 17, 2007

Mr. GOODLATTE. Madam Speaker, I rise today to re-introduce the "Tax Code Termination Act".

This bi-partisan legislation, which I introduced with my colleague COLLIN PETERSON of Minnesota, and 65 bi-partisan cosponsors, will accomplish two goals. It will abolish the Internal Revenue Code by December 31, 2010, and call on Congress to approve a new Federal tax system by July of the same year.

The fact is our current tax system has spiraled out of control. At a time when Americans devote a total of 7 billion hours each year to comply with the tax code, we need tax simplification. Today's tax code is unfair, discourages savings and investment, and is impossibly complex. The problem is Congress won't act on fundamental tax reform unless it is forced to do so. The Tax Code Termination Act will force Congress to finally debate and address fundamental tax reform.

Once the Tax Code Termination Act becomes law, today's oppressive tax code would survive for only 4 more years, at which time it would expire and be replaced with a new tax code that will be determined by Congress, the President, and the American people. The Tax Code Termination Act will allow us, as a nation, to collectively decide what the new tax system should look like. Having a date-certain to end the current tax code will force the issue to the top of the national agenda, where it will remain until Congress and the President finish writing the new tax law.

The tax code is hopelessly broken and abolishing it is the necessary first step to debating, designing, and adopting a new tax system. Although many questions remain about the best way to reform our tax system, I am certain that if Congress is forced to address the issue we can create a tax code that is simpler, fairer, and better for our economy than the one we are forced to comply with today.

Whichever tax system is adopted, the key ingredients should be: a low rate for all Americans; tax relief for working people; protection of the rights of taxpayers and reduction in tax collection abuses; promotion of savings and investment; and encouragement of economic growth and job creation. Taxes may be unavoidable but they don't have to be unfair and overcomplicated.

Just like other programs that require reauthorization, the tax code must be reviewed to examine whether it is fulfilling its intended purpose and then Congress must make what changes are necessary.

America's future depends on overcoming the handicap of the current tax code. There is a widespread consensus that the current system is broken, and keeping it is not in America's best interest. I urge each of my colleagues to support this important legislation.

MR. BUSH, MEET WALTER JONES

HON. RON PAUL

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES Wednesday, January 17, 2007

Mr. PAUL. Madam Speaker, I would like to place the following article written by eminent conservative commentator Patrick Buchanan into the CONGRESSIONAL RECORD. In this fine op-ed, Mr. Buchanan makes reference to the recent efforts by my colleague and good friend, Rep. WALTER JONES, JR, to derail the march to war with Iran. I am very pleased to have been an original co-sponsor of the legislation referenced by Mr. Buchanan, H.J. Res. 14, which puts forth the very simple idea that if we are going to have a war with Iran we must follow the Constitution. The resolution clarifies the fact that the President shall consult with Congress, and receive specific authorization pursuant to law from Congress. prior to initiating any use of military force against Iran. I hope my colleagues will read this article closely and consider what Mr. Buchanan has written-and what Rep. JONES is trying to do.

January 16, 2007.

MR. BUSH, MEET WALTER JONES (By Patrick J. Buchanan)

America is four years into a bloody debacle in Iraq not merely because Bush and Cheney marched us in, or simply because neocon propagandists lied about Saddam's nuclear program and WMD, and Iraqi ties to al-Qaeda, anthrax attacks, and 9/11.

We are there because a Democratic Senate voted to give Bush a blank check for war. Democrats in October 2002 wanted the war vote behind them so they could go home and campaign as pro-war patriots.

And because they did, 3,000 Americans are dead, 25,000 are wounded, perhaps 100,000 Iraqis have lost their lives, 1.6 million have fled, \$400 billion has been lost, and America stands on the precipice of the worst strategic defeat in her history.

Yet, Sens. Clinton, Biden, Kerry, and Edwards—all of whom voted to give Bush his blank check—are now competing to succeed him. And how do they justify what they did?

"If only we had known then what we know now," they plead, "we would never have voted for the war." They are thus confessing to dereliction in the highest duty the Founding Fathers gave Congress. They voted to cede to a president their power to take us to war.

Now they wash their hands of it all and say, "It's Bush's war!"

And now George Bush has another war in mind.

In his Jan. 11 address, Bush said that to defend the "territorial integrity" of Iraq, the United States must address "Iran and Syria."

"These two regimes are allowing terrorists and insurgents to use their territory to move in and out of Iraq. Iran is providing material support for attacks on American troops. We will disrupt the attacks on our forces. We will interrupt the flow of support from Iran and Syria. And we will seek out and destroy the networks providing advanced weaponry and training to our enemies in Iraq."

The city sat bolt upright. If Bush was talking about Iranian agents inside Iraq, he has no need of a second aircraft carrier in the Gulf, nor for those Patriot missiles he is sending to our allies.

But does Bush have the authority to take us to war against Iran?

On ABC last Sunday, National Security Adviser Stephen Hadley, while denying Bush intends to attack Iran, nonetheless did not deny Bush had the authority to escalate the war—right into Iran.

George Stephanopoulos: "So you don't believe you have the authority to go into Iran?"

Stephen Hadley: "I didn't say that. That is another issue. Any time you have questions about crossing international borders, there are legal questions."

Any doubt how Attorney General Gonzales would come down on those "legal questions"? Any doubt how the Supreme Court would rule?

Biden sputters that should Bush attack Iran, a constitutional crisis would ensue.

I don't believe it. If tomorrow Bush took out Iran's nuclear facilities, would a Senate that lacks the courage to cut funds for an unpopular war really impeach him for denying a nuclear capability to Mahmoud Ahmadinejad? Bush's lawyers would make the same case Nixon made for the 1970 'incursion' into Cambodia—and even a Nixonhating Democratic House did not dare to impeach him for that.

Bush's contempt for Congress is manifest and, frankly, justified.

Asked if Congress could stop him from surging 21,500 troops into Iraq, Bush on 60 Minutes brushed aside Congress as irrelevant.

"I fully understand [the Congress] could try to stop me from doing it. But I've made my decision. And we're going forward." Asked if he had sole authority "to put the troops in there no matter what the Congress wants to do," Bush replied, "In this situation I do, yeah."

Is Congress then impotent, if it does not want war on Iran?

Enter Rep. Walter Jones, Republican of North Carolina.

The day after Bush's threat to Iran, Jones introduced a Joint Resolution, "Concerning the Use of Military Force by the United States Against Iran." Under HJR 14, "Absent a national emergency created by attack by Iran, or a demonstrably imminent attack by Iran, upon the United States, its territories, possessions, or its armed forces, the President shall consult with Congress, and receive specific authorization pursuant to law from Congress, prior to initiating any use of force on Iran."

Jones' resolution further declares, "No provision of law enacted before the date of the enactment of this joint resolution shall be construed to authorize the use of military force by the United States against Iran."

If we are going to war on Iran, Jones is saying, we must follow the Constitution and Congress must authorize it.

If Biden, Kerry, Clinton, and Obama refuse to sign on to the Jones resolution, they will be silently conceding that Bush indeed does have the power to start a war on Iran. And America should pay no further attention to the Democrats' wailing about being misled on the Iraq war.

A TRIBUTE TO REPRESENTATIVE LOUISE WILLIAMS BISHOP

HON. ROBERT A. BRADY

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 17, 2007

Mr. BRADY of Pennsylvania. Madam Speaker, I rise to honor one of my city's great leaders, Representative Louise Williams Bishop. Representative Bishop, who I am